

May 3, 1983

LB 59

Board of Equalization to do what the Legislature will not do? Other people, when they voted for my amendment to cut a half percent off the Omaha sales tax may have done it for any of a number of nefarious reasons based on how the people view their action, but I meant to cut a half a cent off the sales tax in Omaha and that is why I added it. What may very well happen is that we are going to wind up before this bill is through being dealt with right back where we were before where there is going to have to be a frank, straightforward effort to get the Legislature to raise a temporary one-half percent to create that fund that everybody is concerned about creating. I don't believe that anybody here with political savvy is going to say that they will lay some money down right here in a bet that the Board of Equalization is going to raise the money to create that cushion, is going to raise the taxes, and nobody is going to go to jail if they don't. They are given discretion. They are allowed to use their best judgement in arriving at a decision or a conclusion and the courts have never held anybody to be acting in bad faith when they simply arrived at a different conclusion than another person equally as reasonable would arrive at. So for differences of opinion people don't go to jail. It is not a criminal offense for the Board of Equalization not to do what the Legislature is trying to pretend that it is maneuvering them into a position to do. Certainly you realize that the people on that Board are at least as intelligent as the average level of intelligence in this body is. Such being the case, how is the Legislature going to outsmart people who are political animals too? How many of you would let the Board of Equalization, if you're a Democrat, come in here and try to put you behind a bad position? You wouldn't do it. You would laugh. They are probably laughing now. The Governor is probably chewing his fingernails right down to the elbow because you are not giving him anything if you are trying to bail him out. The tax is not going to be increased by the Legislature. The Board meets fifteen days after we are out of session but as Senator DeCamp pointed out this bill doesn't have the emergency clause. Oh, it does? Senator DeCamp got the emergency clause on, okay. So immediately upon the signing of this bill by the Governor, with a prayer in his heart that the Board of Equalization will do what the Legislature is trying to trick them into doing, he signs the bill. So the Board of Equalization meets fifteen days after this. They get all kind of projections on what the condition of the economy is and the economists don't even know. Somebody said if you would lay all the economists in the world end to end they couldn't reach a conclusion and if they did it would be wrong. So if those who are paid to mess up economics at the highest level of government can't decide what